I hereby certify that this paper (along with any paper referred to as being attached or enclosed) is being transmitted via the Office electronic filing system in accordance with § 1.6(a)(4).

Dated: April 17, 2009

Electronic Signature: /Colleen McKiernan/

Docket No.: 64614(70904)

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Mitsuko KOSAKA

Application No.: 10/559,783 Confirmation No.: 1080

Filed: December 8, 2005 Art Unit: 1649

For: METHOD FOR PRODUCING TISSUE CELLS FROM PLURIPOTENT STEM CELLS DERIVED FROM IRIS PIGMENTED EPITHELIAL CELLS OF ANIMAL, AND TISSUE CELLS OBTAINED BY METHOD

Examiner: Aditi DUTT

AMENDMENT AND REQUEST FOR RECONSIDERATION

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Madam:

INTRODUCTORY COMMENTS

In response to the Office Action dated February 9, 2009, please amend the above-identified U.S. patent application as follows:

Amendments to the Claims begin on page 2 of this paper.

Remarks/Arguments begin on page 5 of this paper.